



Maricopa County

Clerk of the Board of Supervisors

301 West Jefferson Street
10th Floor
Phoenix, AZ 85003-2148
Phone: 602-506-3766
Fax: 602-506-6402
www.maricopa.gov

Pursuant to your request, a Property Tax Classification Appeals Form is enclosed for your use. Please complete all of the items on the form and return to:

Clerk of the Board of Supervisors
301 W. Jefferson 10th Floor
Phoenix, AZ 85003

Arizona Revised Statute §42-12052 provides two distinct appeal processes for property owners whose residential properties have been reclassified by the County Assessor from owner-occupied (class three) to rental residential (class four). Under the first process, an owner has 30 days from the date on which the Assessor mailed the Notice of Reclassification, to appeal the reclassification to the Board of Supervisors, pursuant to A.R.S. §42-12052(E). If the owner proves to the Board's satisfaction that the owner or a qualifying family member occupies the residence, the Board will order that the property be reclassified as owner-occupied for the 2008 tax year.

Following the Assessor's reclassification of a residence from class three to class four, the County Treasurer will assess a penalty against the property, pursuant to A.R.S. §42-12052(C)(2). If you receive such a penalty assessment and you failed to avail yourself of the first appeal process described above, you have 30 days after the Treasurer mailed the notice of penalty to appeal the penalty and the reclassification to the Board of Supervisors. If you prove to the Board's satisfaction that the owner or a qualifying family member occupies the residence, the Board will waive the penalty and order that the property be reclassified as owner-occupied for the 2008 tax year. Unless otherwise waived by the Board, all penalty assessments must be paid within 30 days after the date of mailing of the penalty assessment. Until paid or waived, the penalty constitutes a lien against the property.

The Appeal Form to the Board for either of the above scenarios is identical and is enclosed. Appeals not filed within the above timeframes will not be considered.

Once we receive your completed Appeal Form, your appeal will be investigated and evaluated to determine whether sufficient evidence has been presented regarding the occupancy of the property. In addition to the information requested in the form, please provide copies of any documents that you believe support your appeal. You will be notified by mail of the final decision of the Board of Supervisors.

Sincerely,

Fran McCarroll
Clerk of the Board of Supervisors
602-506-3766